EXHIBIT - A



BIOGRAPHICAL HISTORY

Brian P. Sullivan, Ph.D.

BRIAN P. SULLIVAN, vice president of the Center for Forensic Economic Studies, received his doctoral degree in Microeconomic Theory and Econometrics from the University of North Carolina at Chapel Hill in 1974. He received University of North Carolina and National Defense Education Act (NDEA) fellowships. He served as a consultant to the U.S. Department of Labor's Bureau of International Labor Affairs, and as an instructor of economics at the North Carolina State University at Raleigh. He received a Ford Foundation grant for the study of economic education at the University of Indiana.

Prior to joining The Center for Forensic Economic Studies, Dr. Sullivan served in a senior management position at a regional telephone company. As a consultant on utility matters, he has directed analyses of regional teleports, state utility rate structures, and Federal antitrust activity in relation to the AT&T divestiture.

Dr. Sullivan served as an economist with the Federal Reserve Bank of Dallas, Texas, where he created statistical and econometric models forecasting fixed business investment, residential investment and regional indexes of industrial production and capacity utilization. He also served as an economist with the Federal National Mortgage Association (Fannie Mae), developing statistical models to predict yields on Fannie Mae's biweekly auctions of commitments on FHA-VA and conventional mortgages.

As Senior Economist and Manager of Industry Impact Studies at the American Petroleum Institute, Dr. Sullivan analyzed the economic impact of crude oil price deregulation, the windfall profits tax and various government regulations pertaining to bonus bidding for leases on the Federal Outer Continental Shelf (OCS). He is co-author of a study on OCS bidding regulations, published in The Journal of Economics and Business. He is also co-author of a study documenting the impact of changing fuel prices on electric utilities' use of coal, oil and gas as boiler fuels, which appeared in The Energy Journal.

Dr. Sullivan lectures in law at Temple University School of Law. He has also served on the faculties of the North Carolina State University, Northern Virginia Community College and the Virginia Polytechnic Institute. He is a consultant to the Gilberton Coal Company in its effort to create the country's first viable coal-to-gasoline plant. He has conducted numerous Bell System seminars and has lectured on economic damages before the New York State Association of Defense Lawyers, the District of Columbia Employment Law Plaintiff's Bar and other bar groups. Dr. Sullivan was chosen to testify as the economist at a mock trial held before the American Bar Association Section on Labor and Employment at the ABA 1993 Annual Meeting. Dr. Sullivan's published articles include analyses of the statistical properties of hedonic damages, which appeared in the Journal of Forensic Economics.



<u>Curriculum Vitae</u> BRIAN P. SULLIVAN, Ph.D.

Vice President

EDUCATION

University of North Carolina - Chapel Hill. September 1970 - June 1974 Ph.D. in Economics.

Areas: Microeconomic Theory, Econometrics.

Dissertation: New Estimates of the Translog Production Function

in U.S. Manufacturing.

King's College - Wilkes-Barre, Pennsylvania September 1966 - June 1970 B.A. in Economics.

AWARDS AND HONORS

University of North Carolina Research Fellowship, 1970.

National Defense Education Act Fellowship, 1971.

University of North Carolina Teaching Fellowship, 1972-1973.

Ford Foundation grant for Economics Education, University of Indiana, 1973.

Omicron Delta Epsilon - Economics Honor Society, 1972.

CURRENT POSITION

Senior Economist, the Center for Forensic Economic Studies, May 1987 to present. Responsibilities: Preparation of analyses and testimony on such matters as lost earnings due to personal injury and death; employment discrimination (economic damages and statistical assessment of liability); commercial litigation; health economics; and public-utility rate-making.

PREVIOUS EXPERIENCE

Executive Economist, R.W. Beck and Associates, April1986 to May 1987. Responsibilities: Direct and perform statistical and econometric analyses of telecommunications demand. Evaluate new business opportunities in the telecommunications industry. Prepare and present testimony on rates, costs and engineering of telephone systems.

PREVIOUS EXPERIENCE

Director - Account Management and Advertising, Southern New England Telephone, November 1983 to March 1986. Responsibilities: Develop and implement marketing communications directed toward customers of the cellular mobile, Yellow Pages, telephone network, and premises equipment lines of business.

Staff Manager - Business Development, Southern New England Telephone, April 1983 to November 1983. Responsibilities: Analyze and assess business plans of start-up long distance companies regarding potential investment. Develop and present market analyses of new lines of business.

Division Manager - Business Research, Southern New England Telephone, August 1979 to April 1983. Responsibilities: Develop and present testimony before public utility commissions on the demand for and cost of telephone service and on telephone company productivity issues. Supervise and direct market research studies, attitude studies, sampling and separations studies and public communication studies.

Senior Economist and Manager - Industry Impact Studies, American Petroleum Institute, February 1977 to August 1979. Responsibilities: Analyze government regulations concerning bidding practices for offshore leases, and regulations defining maximum lawful prices for crude oil and refined petroleum products.

Economist, Federal National Mortgage Association, July 1976 to February 1977. Responsibilities: Applying statistical, mathematical and quantitative techniques to assess mortgage and housing markets.

Economist, Federal Reserve Bank of Dallas, June 1974 to June 1976. Responsibilities: Develop, maintain and update forecasts of private fixed business investment, investment in residential structures and inventory investment. Develop and maintain models to compute various regional indexes of industrial production and capacity utilization.

CONSULTING

Econometric Modeling (Self-Employed) 1979. Responsibilities: Develop a model to be used to predict the unit cost of sonobuoys by major functional type. Client: U.S. Navy, Naval Air Command.

BOARD MEMBERSHIP

Advisory Council, William G. McGowan School of Business at King's College, Wilkes-Barre, PA, 1993.

ACADEME

Lecturer in Law, Temple University School of Law (1989). Taught classes in economic damages in litigation.

Guest Lecturer, Temple University School of Law program in Advanced Trial Advocacy, 1992 - present.

Adjunct Professor - Northern Virginia Community College, 1978-1979. Taught business statistics.

Adjunct Professor - Virginia Polytechnic Institute, 1979. Taught graduate level econometrics course.

Instructor - North Carolina State University, 1973-1974. Taught principles of economics.

Teaching Assistant - University of North Carolina, 1972-1973. Taught business and economic statistics.

PAPERS AND PUBLICATIONS

"New Estimates of the Translog Production Function in U.S. Manufacturing," unpublished Ph.D. dissertation, University of North Carolina, Chapel Hill, 1974.

"Unemployment Rate Gives Only Part of the Picture," Business Review, Federal Reserve Bank of Dallas, Texas, January 1975.

"Changes to Texas Index Present Different Picture," Business Review, Federal Reserve Bank of Dallas, Texas, September 1975.

"New Texas Index Assess Utilization," Business Review, Federal Reserve Bank of Dallas, Texas, September 1975.

PAPERS AND PUBLICATIONS

"New Benefit Plan Proposed as Solution to Nation's Needs," Business Review, Federal Reserve Bank of Dallas, Texas, November 1975.

"Methodology of the Texas Industrial Production Index," Technical Paper, Federal Reserve Bank of Dallas, Texas, 1975.

"Methodology of the Texas Manufacturing Capacity Utilization Index," Technical Paper, Federal Reserve Bank of Dallas Texas, 1975

"Crowding Out Estimated From Large Econometric Model," Business Review, Federal Reserve Bank of Dallas, Texas, June 1976.

"New Louisiana Index Dominated by Mining," Business Review, Federal Reserve Bank of Dallas, Texas, July 1976.

"Estimates of a Capital Shortage?" The Seller/Servicer, Federal National Mortgage Association, February 1977.

"Analysis of FEA's Middle Distillate Monitoring Index," Briefing Paper, American Petroleum Institute (July 1977).

"The Joint Bidding Ban: Pro and Anti-Competitive Theories of Joint Bidding in OSC Lease Sales," (1979), with Paul Kobrin, American Petroleum Institute, Technical Paper #013; also in Journal of Economics and Business, Vol. 33 (1981).

"Interfuel Substitution - Upper Bound Estimates," with Donna Siemon, The Energy Journal, Vol. 2 (1981).

"Equal Access: Who Benefits - Who Pays?" Changing Patterns in Regulation, Markets and Technology: The Effects on Public Utility Pricing, H. Trebing (ed.) (1984).

"A Study of Bypass in Colorado: Policy Conclusions from Economic Theory and Empirical Research," with Alan Baughcum and Nancy Hughes, presented at Telecommunications Policy Research Conference, Airlie House, Virginia (1986).

"The Costs and Benefits of Divestiture - A Preliminary Assessment," Brooklyn College, Brooklyn, NY (May 1986).

"Expanding Service Markets," presented at New Business Opportunities for LECs, Telecommunications Conference Center, Arlington, VA (October 1986).

PAPERS AND PUBLICATIONS

"Deregulation of Local Exchange and Its Interaction With Access Charges," The Institute for Public Utilities, Michigan State University (July 1987).

"The Telco and the Large User: Are They Adversaries?" A panel discussion at The Eastern Telecommunications Showcase, United States Telephone Association, Indianapolis (February 1987). Also presented at the Western Telecommunications Showcase, Las Vegas, Nevada (April 1987).

"Fatherhood by the Numbers," with Samuel Kursh, The Legal Intelligencer (February 1988).

"Reducing Your Exposure: Defense of Toxic Tort Damages," with Jerome Staller, in Practical Approaches to Reduce Environmental Cleanup Costs, Practising Law Institute No. 317, (1988).

"Direct Calculation More Accurate for Wrongful Death Damages," New York Law Journal, (February 9, 1988).

"Expediting Waste Site Cleanup Through Citizen Settlements," with Michael Italiano and Jerome Staller. Bureau of National Affairs Toxic Law Reporter (March 1989).

"Prejudgment Interest: A Logical Solution," New York Law Journal (August 30, 1989).

"Plaintiffs Get More Leverage in Race Discrimination Suits," with Jerome M. Staller, Pennsylvania Law Journal-Reporter, (April 16, 1990).

"The Use of Expert Witnesses in New York Personal Injury Actions," with Bruce Lederman, New York Negligence Practice Guide, Matthew Bender and Co. (August 1990).

"Just the Facts: Developing Information Sources for Economic Damages," New York Negligence Reporter, Vol. 2 (October 1991).

"The Periodic Payment Statutes: Suggestions on 'Corrective' Testimony," New York Negligence Reporter, Vol. 2, No. 11 (November 1991).

"Comment on the Accuracy and Usefulness of Hedonic Loss Estimates," Journal of Forensic Economics, Vol. V, No. 1 (Winter 1992).

Filed 02/28/2006

CURRICULUM VITAE BRIAN P. SULLIVAN, Ph.D.

PAPERS AND PUBLICATIONS

1 × 1

"Limiting Damages in Employment Discrimination Claims," with Jerome M. Staller, For the Defense, Vol. 35, No. 12 (December 1993).

"Current State of CPLR Articles 50-A, 50-B: Few Answers, New Questions," with Jerome M. Staller and Kenneth Mauro), New York Law Journal, January 27, 1994.

"Value of Life Estimates: Too Imprecise for Courtroom Use," with Jerome M. Staller and Edward A. Friedman, Journal of Forensic Economics, Vol. VII, No. 2 (Spring/Summer 1994).

"HIV and the Americans With Disabilities Act: A Cautionary Tale," with Barbara O'Connell and Jerome M. Staller, Claims Magazine, March 1996.

"Special Problems With Value-Of-Life Estimates Based on Wage-Risk Studies In The Miller Survey: A Note," with Jerome M. Staller and Edward A. Friedman, Journal of Forensic Economics 10(1), Winter 1997.

"The Duty to Mitigate: Sources of Evidence," BNA's Employment Discrimination Report, July 22, 1998.

"A Checklist of Sources for Calculating Back Pay," BNA's Employment Discrimination Report, October 21, 1998.

"Special Problems With Value-Of-Life Estimates Based on Wage-Risk Studies In The Miller Survey: A Reply to Dr. Gilbert," with Jerome M. Staller and Edward A. Friedman, Journal of Forensic Economics 12(1), Winter 1999.

Date	Case Name	Location	Activity
Feb 06	Charles Hauck vs. Amchem Products	New York, NY	Trial
Feb 06	Don Allen vs. A.G. Edwards & Sons	Charlotte, NC	Trial
Feb 06	Shahnaz Chaudhry vs. Leonard Savino, M.D.	Suffolk County, NY	Trial
Jan 06	Walter Duma vs. R.C. Dolner, Inc.	New York, NY	Trial
Jan 06	Herbert Malachi vs. Amtrak	Philadelphia, PA	Trial
Dec 05	Eileen Clark vs. AmerisourceBergen Corp.	Philadelphia, PA	Deposition
Dec 05	Edward Pilosi vs. School District of Philadelphia	Philadelphia, PA	Trial
Dec 05	Donald Pouse vs. Howard Hylton	Philadelphia, PA	Trial
Nov 05	Cynthia Dale vs. Robert J. Davis, M.D.	Salisbury, MD	Trial
Nov 05	Ava-Gail Jagroop	Philadelphia, PA	Deposition
Nov 05	Joanne Karmel vs. City of New York Police Department	-	Trial
Nov 05	Joseph Gaffney vs. BFP Madison	New York, NY	Trial
Nov 05	EEOC vs. Flying J	Philadelphia, PA	Deposition
Oct 05	Joyce Quinlan vs. Curtis Wright Corporation	Newark, NJ	Trial
Oct 05	Getz vs. Godbout, M.D.	Northampton, PA	Trial
Oct 05	Lena Grauel v. Susan K. Easley, M.D.	Philadelphia, PA	Deposition
Oct 05	Saroj Vasisht vs. Leonard Treihaft, M.D.	Queens, NY	Trial
Oct 05	Sabine Elias v. Dr. Weiss	Suffolk County, NY	Trial
Oct 05	Esabelle Toesca-Callabretta vs. Lucas Miller	Norristown, PA	Trial
Oct 05	Thomas E. Davies v. Septa	Philadelphia, PA	Trial
Oct 05	Elizabeth Holmes	Philadelphia, PA	Affidavit
Sep 05	EEOC vs. Dresser Rand Company	Philadelphia, PA	Deposition
Sep 05	Sanya Tyler v. Howard University	Washington, DC	Deposition
Sep 05	Kevin Carar v. Town of Glastonbury	Philadelphia, PA	Deposition
Aug 05	Roxie Brown vs. National Security Agency	Baltimore, MD	Deposition
Aug 05		Cook County, Illinois	Trial
Aug 05	Nancy Storm v. The Sabre Group	Cincinnati, OH	Trial
Aug 05	Estate of Jacqueline Whiteman	Wilmington, DE	Trial
Aug 05	Arthur E. Dumble vs. USA	Scranton, PA	Trial
Aug 05	Est. of Albert Fuchsen v. Elmhurst Memorial Hospital	Philadelphia, PA	Deposition
Aug 05		Lowell, MA	Trial
Aug 05	Joan Echelman v. Agere Systems	Philadelphia, PA	Trial
Jul 05	— ·	New York City, NY	Deposition
Jul 05		Philadelphia, PA	Trial
Jul 05	Karen Silverthorn-Kaldy vs. Salvatore Mennella	Morristown, NJ	Trial
Jun 05		Philadelphia, PA	Trial
Jun 05	-	Philadelphia, PA	Trial
Jun 05		Philadelphia, PA	Trial
Jun 05		Brooklyn, NY	Trial
Jun 05		Brooklyn, NY	Trial
Jun 05	-	Philadelphia, PA	Affidavit
Jun 05	7 7	Philadelphia, PA	Affidavit
Jun 05		PHILADELPHIA, PA	Deposition
Jun 05	-	Philadelphia, PA	Deposition
Jun 05		Philadelphia, PA	Trial
Jun 05		Wilkes Barre, PA	Trial
Jun 05		Philadelphia, PA	Deposition
Jun 05	*	Alexandria, VA	Trial
May 05		Queens, NY	Trial
May 05		Philadelphia, PA	Deposition

Date	Case Name	Location	Activity	
May 05	Nelson Swisher v. Goldstein	West Chester, PA	Trial	_
May 05	Sade Green v. New York Health & Hospital Corporation	New York, NY	Trial	
May 05	Schyberger v. Marin	Philadelphia, PA	Affidavit	
May 05	Julia McLaughlin v. Peccei, M.D.	Boston, MA	Trial	
May 05	Robert S. Dove v. Hartford	Alexandria, VA	Deposition	
May 05	Cynthia Dale v. Robert J. Davis, M.D.	Salisbury, MD	Trial	
Apr 05	Donna Dominguez v. H.C. Miller Company	Philadelphia, PA	Deposition	
Apr 05	Dawn Miller v. Prince Security Services	Rockville, MD	Trial	
Apr 05	Carolyn Ruth Fox v. Chadbourne & Parke, LLP	Washington, DC	Deposition	
Apr 05	Mary Francis v. HOVENSA	Miami, FL	Deposition	
Apr 05	Wesley Brown v. John's Ford	Alexandria, VA	Trial	
Apr 05	John E. Donoughe v. A.W. Chesterton, Inc.	Philadelphia, PA	Trial	
Apr 05		Philadelphia, PA	Trial	
Apr 05	Dawn Miller v. Prince Security Services	Philadelphia, PA	Deposition	
Mar 05	Giuseppe Gelsomino v. Macerich Queens Limited	New York, NY	Trial	
Mar 05	Betty B. Wilson v. Katherine Boyce	Baltimore County, MD	Trial	
Mar 05	Lisa Wade v. Elliott M. Berg, M.D.	Baltimore, MD	Trial	
Mar 05	Mary Ann Beese v. Sovereign Bank	Reading, PA	Trial	
Mar 05	Charles C. Girone v. Brian Barrett	Doylestown, PA	Trial	
Mar 05	James Marshall v. Cintas	Philadelphia, PA	Deposition	
Mar 05	Lisa Viciedo v. NYC Transit Authority	Bronx, NY	Trial	
Mar 05	Anthony D'Amico v. Nardone	Nassau County, NY	Trial	
Mar 05	William Mammes v. Ford GM Chrysler	New York, NY	Deposition	
Mar 05	Mary Ann Beese vs. Soverign Bank	Philadelphia, PA	Trial	
Mar 05	Donna Pastorok vs. Danka Office Imaging	King of Prussia, PA	Deposition	
Feb 05	Rebekah Zakrocki v. Ford Motor Company	Philadelphia, PA	Deposition	
Feb 05	Wesley S. Brown v. Johns Ford, Inc.	Philadelphia, PA	Deposition	
Feb 05	Patrick S. Brady v. Wal-Mart, Inc., et al	New York, NY	Deposition	
Feb 05	Artur Ankudovich v. Valts Roofing, Inc.	Philadelphia, PA	Trial	
Feb 05	Adam Barnick v. Prime Care Physicians	Staten Island, NY	Trial	
Jan 05	Mark A. Taylor v. New York University Medical Center	· · · · · · · · · · · · · · · · · · ·	Trial	
Jan 05	Est. of Manoj Mahadevan v. Ford Motor Company	Allentown, PA	Trial	
Jan 05	Est. of Samuel Fanelli v. Dominic Falguera, M.D.	Atlantic City, NJ	Trial	
Jan 05	Ann-Marie Lonardo v. Clouttier	Bucks County, PA	Trial	
Dec 04		Newark, NJ	Deposition	
Nov 04	Maria Caitlin Doherty v. McLaughlin & Dunn	Worcester, MA	Trial	
Nov 04	Victoria Pesta v. Gail Warren	Wilmington, DE	Trial	
Nov 04		Philadelphia, PA	Trial	
Oct 04	•	Philadelphia, PA	Deposition Deposition	
Oct 04	Estate of Sharmine Spearman v. Staten Island Medical	Staten Island, NY	Trial	
Oct 04		Essex County, MA		
Oct 04	· · · · · · · · · · · · · · · · · · ·	Allentown, PA	Trial	
Sep 04			Trial	
		Philadelphia, PA	Trial	
Sep 04		Haddonfield, NJ	Deposition	
Sep 04		Atlantic County, NJ	Trial	
Sep 04		White Plains, NY	Trial	
Sep 04		Springfield, MA	Trial	
Sep 04		Philadelphia, PA	Trial	
Sep 04	· -	Philadelphia, PA	Trial	
Aug 04	Joseph Hagarty v. Sunoco, Inc.	Philadelphia, PA	Trial	

Date	Case Name	Location	Activity
Aug 04	Estate of Patrick McDermott v. Clara Burke Nursing Ho	Philadelphia, PA	Trial
Aug 04	Est. Joseph James v. Tenet Health System	Philadelphia, PA	Trial
Aug 04	Sharon Kennedy v. Northeast Hospital	Philadelphia, Pa	Trial
Aug 04	Dalton Stilts v.General Motors	Philadelphia, PA	Deposition
Jul 04	Michael Glaser v. LIRR	Queens, NY	Trial
Jul 04	Estate of Anthony Singh v. Fisher Price	Marlton, NJ	Deposition
Jul 04	Estate of Freddie Polhill	Newark, NJ	Trial
Jul 04	DeSoto v. Freedman	New York, NY	Trial
Jun 04	Owens v. QVC	Philadelphia, PA	Trial
May 04	Leslie Ayres v. St. Mary Hospital	Bucks County, PA	Trial
May 04	Erma Ceroli v. Comcast	Philadelphia, PA	Trial
May 04	Estate of Victor Saracini	Philadelphia, PA	Trial
May 04	Kristen B. Nestler v. Chartwells Dining Services	Albany, NY	Trial
May 04	Stelatto v. Knight Trading	New York, NY	Trial
Apr 04	Estate of Jayceryll M. deChavez	New York, NY	Trial
Apr 04	DeLucia v. Wantagh OB/GYN	Riverhead, NY	Trial
Apr 04	Peter Bronner v. Glaxo SmithKline	Philadelphia, PA	Trial
Apr 04	Estate of Jian	New York, NY	Trial
Apr 04	Robert Stellato v. Knight Securities	New York, New York	Trial
Apr 04	Carroll Lee Johnson v. Maritrans, et al	Philadelphia, PA	Trial
Apr 04	N. Douglas Fluke v. Heidrick & Struggles, Inc.	Philadelphia, PA	Deposition
Apr 04	Estate of Della Pietra	New York, NY	Trial
Mar 04	Estate of Liu	New York, NY	Trial
Mar 04	James Cocozza v. Shanker, M.D.	Atlantic County, NJ	Trial
Feb 04	Robert Georgescu v. Philadelphia Sign Company	Burlington County, NJ	Trial
Feb 04	Peter Bronner v. Glaxo Smithkline	Philadelphia, PA	Deposition
Feb 04	Spirit Partners v. Paulson Investment Company	Portland, Oregon	Trial
Feb 04	Robert Perz v. G&I II Radnor Crossing	Media, PA	Trial
Feb 04		Lackawanna County, PA	Trial
Feb 04	Lawrence Hruniuk v. Lance Schreckengost and W.C. Mc	•	Trial
Feb 04	•	Philadelphia, PA	Trial
Jan 04	Est. Rosemarie Luke v. Warren Medical Associates	Warren County, NJ	Trial
Jan 04	Danielle Reden v. Wagner and Huntington Hospital	Suffolk County, NY	Trial
Jan 04		Philadelphia, PA	Trial
Jan 04	Kyle Morin v. E. Schafer	Cambridge, MA	Trial
Jan 04		Pittsburgh, PA	Trial
Dec 03		Philadelphia, PA	Trial
Dec 03	•	New York, NY	Trial
Dec 03		Philadelphia, PA	Affidavit
Nov 03		Philadelphia, PA	Trial
Nov 03	· · · · · · · · · · · · · · · · · · ·	Philadelphia, PA	Trial
Nov 03		Philadelphia, PA	Trial
Nov 03	· · · · · · · · · · · · · · · · · · ·	Trenton, NJ	Trial
	•		
Oct 03	·	Haddonfield, NJ	Deposition
Oct 03		West Chester, PA	Trial
Oct 03	•	White Plains, NY	Trial
Oct 03		Philadelphia, PA	Deposition
Oct 03		Chester County, PA	Trial
Oct 03	•	New York	Trial
Oct 03	Estate of Luke Snyder f. Phoenixville Hospital of U. of P.	rilladeipnia, PA	Trial

Date	Case Name	Location	Activity	
Oct 03	Michelle Udowenko v. TGI Friday's, Inc., et al	Philadelphia, PA	Trial	
Oct 03	Robert Gorchik v. Conrail	Philadelphia, PA	Trial	
Sep 03	Estate of Maltby	New York, NY	Trial	
Sep 03	Patricia Marcoux v. Farm Services	White Plains, NY	Trial	
Sep 03	Donald Bayne v. Norfolk Dredging Company	Philadelphia, PA	Trial	
Sep 03	Thomas Ralph v. Norfolk Southern Corporation	Philadelphia, PA	Trial	
Aug 03	Terri Sydnor v. PA Department of Transportation	Media, PA	Trial	
Aug 03	Patricia Marcoux v. Farm Services and Supplies	Philadelphia, PA	Deposition	
Aug 03	Howard Binder v. A.P. Green Industries	Philadelphia, PA	Trial	
Aug 03	Anthony Abate v. Benfatto Construction Company	New Jersey	Deposition	
Jul 03	Nancy Signora v. Liberty Travel, Inc., et al	Delaware County, PA	Trial	
Jul 03	Gene Klentzin v. LIRR	Brooklyn, NY	Trial	
Jul 03	Shakeria Segovia v. Our Lady of Mercy Medical Center	Bronx, NY	Affidavit	
Jul 03	Est. Gianni Rivera v. Swami Nathan, M.D.	Montgomery Co., MD	Trial	
Jun 03	Adeline Rabutino v. Wells Fargo Guard Service	Philadelphia, PA	Trial	
Jun 03	Jayne Blessing v. Robert Malerba, et al	Saratoga, NY	Deposition	
Jun 03	Robin McTague vs. CIBC World Markets Corp.	Boca Raton, FL	Trial	
Jun 03	Perez v. Mullick	Kings County, New York	Affidavit	
May 03	Est. of Michael Tobin v. University of Pennsylvania	Philadelphia, PA	Trial	
May 03	Est. of Gregory Hummer, Jr. v. Seigrist, et al.	Philadelphia, PA	Trial	
May 03	Benjamin McComber v. Lehrer McGovern, Inc.	New York, NY	Trial	•
Apr 03	Victoria Gallegos v. Elite Model Man. Corp., et al.	New York, NY	Trial	
Apr 03	Sidney Spitzer	Philadelphia, PA	Trial	
Apr 03	Michael Moore v. Maximus, Inc.	Wilmington, DE	Trial	
Mar 03	Mullet v. Merrill Lynch	Philadelphia, PA	Trial	
Mar 03	Joel Adelson v. St. Barnabas Medical Ctr.	Newark, NJ	Deposition	
Mar 03	Debra Flaherty v. Academy Bus	Monmouth County, NJ	Trial	
Feb 03	David Vargo v. Swift Transportation Corp.	Scranton, PA	Trial	
Jan 03	Heidi Smith v. Emil Abdalla, D.O., et al.	Philadelphia, PA	Trial	
Jan 03	Angela Scher v. Bayer	New York, New York	Deposition	
Jan 03	Est. of Rasheeda Roberts v. NY Med. Ctr. of Queens	Queens, New York	Trial	
Jan 03	Zeton Altamira v. Starwood Hotels & Resorts	Philadelphia, PA	Trial	
Jan 03	Edward Quinn v. Haverford School Association, et al.	Media, PA	Trial	
Jan 03	Estate of James Pierce v. Garlock, Inc.	Philadelphia, PA	Trial	
Jan 03	Estate of Karen Pedone v. Methpath/CCL, et al.	Mineola, New York	Trial	
Jan 03	Carl Bjorklund v. Phila. Housing Authority	Philadelphia, PA	Trial	
Nov 02	Estate of Habte Kidanu	Philadelphia, PA	Trial	
Nov 02	Colleen Marshall v. Lau, et al.	Mineola, NY	Trial	
Nov 02	Est. of Boh Traore v. Atlantic Mutual	Forest Hills, NY	Trial	
Nov 02		Akron, Ohio		
Nov 02 Nov 02	•	Akron, Ohio	Deposition Trial	
Nov 02	•	Pittsburgh, PA	Trial	
Oct 02	•	Brooklyn, NY	Trial	
Oct 02		Philadelphia, PA		
Oct 02	· · · · · · · · · · · · · · · · · · ·	-	Deposition	
Oct 02	•	Scranton, PA	Trial	
		Doylestown, PA	Trial	
Oct 02	•	Montgomery Co., PA	Trial	
Oct 02		New York, NY	Trial	
Oct 02		Philadelphia, PA	Trial	
Oct 02	William Hawthorne v. Dr. Parikh, et al.	Atlantic City, New Jersey	Trial	

Date	Case Name	Location	Activity
Oct 02	John Scharf	Suffolk Co., New York	Trial
Oct 02	Frances Renaghan v. Stephen Lowe, M.D.	Philadelphia, PA	Trial
Sep 02	Kathleen Tucker v. Paul Marcotte, M.D.	Philadelphia, PA	Trial
Jul 02	Estate of Postlethwaite v. United Health Services	Binghampton, NY	Trial
Jun 02	Employees v. Phila. School District	Philadelphia, PA	Deposition
Jun 02	10 Plaintiffs v. Merrill Lynch	Livingston, NJ	Deposition
Jun 02	Denny v. Primedica Argus Research Laboratories, Inc.	Philadelphia, PA	Trial
May 02	Brian Rosenthal v. State Farm	Philadelphia, PA	Trial
May 02	USA v. Union Corp.	Philadelphia, PA	Deposition
May 02	Aaron Curtle v. Chudi Chime, M.D., et al.	Brooklyn, NY	Trial
May 02	Thy Tran v. Avis Rent A Car	Schenectroy County, New	Trial
Apr 02	James Bitting v. Hygrade Food Products, et al.	Philadelphia, PA	Trial
Apr 02	Estate of Valerie Cooper Dandridge	Philadelphia, PA	Trial
Apr 02	John Holmes Irons v. C & J Clarks Retail, Inc.	Philadelphia, PA	Deposition
Apr 02	Cortes v. NYC Health & Hospitals, Corp.	Bronx, New York	- Trial
Apr 02	Filippo Randazzo v. Amtrak	Philadelphia, PA	Trial
Apr 02	Arlene Hook v. Amtrak	Philadelphia, PA	Trial
Mar 02	Patrick Steimel	Nassau County, NY	Trial
Mar 02	Est. Maria Shimp v. Temple University	Philadelphia, PA	Trial
Mar 02	Ed Smith v. R&R Marketing	Newark, NJ	Trial
Mar 02	Dennis Thompson v. Prudential Securities, Inc.	Troy, Michaigan	Trial
Mar 02	Fennell v. New Hanover Regional Med. Ctr.	Philadelphia, PA	Deposition
Feb 02	Lois Lewis v. QVC, Inc.	Philadelphia, PA	Trial
Feb 02	Brogan v. LaSalle University	Philadelphia, PA	Trial

EXHIBIT - B

THE CENTER FOR FORENSIC ONOMIC STUDIES

December 29, 2005

Edward Ellis, Esquire Montgomery, McCraken, Walker, & Rhoads 123 South Broad Street Philadelphia, PA 19109

Re: Christopher Foraker v. Delaware State Police Our File# 0805

Dear Mr. Ellis:

At your request, we have provided our assessment of the economic loss sustained by Christopher Foraker as a result of his potentially being separated from his position as a Sergeant with the Delaware State Police (hereafter: the DSP). We reserve the right to amend this report, as necessary, upon receipt of additional information. A list of documents relied upon is attached to this report.

Background

Christopher Foraker was born on December 4, 1962. As of the date of this report he is approximately 43.1 years of age. According to the First Amended Complaint Mr. Foraker is a 19 year veteran of the Delaware State Police Department (paragraph 5). He is a member of the Delaware State Troopers' Association. It is alleged in the Amended Complaint that the Defendants intend to force the plaintiff out of the DSP (paragraph 65). It is our understanding that as of the date of this report Mr. Foraker remains employed as a Sergeant with the DSP. Mr. Foraker is married and has a daughter, Emily (DOB: 11/1/96). He resides in Lewes, Delaware. He is a high school graduate.

Earnings History

As yet we have not been provided any of the plaintiff's earnings documentation (i.e. <u>1040 U.S. Individual Tax Returns</u>, <u>W-2 Wage and Tax Statements</u>, pay stubs, etc.), we reserve the right to amend this report, as necessary, upon receipt of such documentation.

According to the October 28, 2005 report of Thomas C. Borzilleri, Ph.D., plaintiff's damages consultant, as of January 1, 2006 Sergeant Foraker's annual earnings figure with the DSP will be \$81,626.

The October 28, 2005 Report of Dr. Borzilleri

As stated previously, Dr. Borzilleri is the plaintiff's damages consultant. The Borzilleri report presents two estimates of economic loss. His first estimate is based on the following assumptions:

- Absent the incidents the plaintiff would have voluntarily retired from his position as a Sergeant with the DSP on September 15, 2005 and immediately secured employment in the firearms industry,
- The plaintiff would have had started in the firearms industry with a base salary of \$55,000 per year and received a bonus equal to 10% of his base salary,
- His earnings would have increased from \$55,000 per year to \$70,000 per year by January 1, 2012 and he would have still received a bonus equal to 10% of base salary,
- Fringe benefits Absent the Incidents are estimated at a rate equal to 26.53% of earnings,
- Given the incidents the plaintiff will be unable to secure employment in the firearms industry,
- He will secure alternate employment at a job paying \$32,250 per year and providing minimal benefits,
- Fringe benefits given the incidents are estimated at a rate equal to 15.0% of earnings,
- Absent and given the incidents the plaintiff will work to his ages 63 and 67, respectively,
- Taxes absent and given the incidents are deducted from the plaintiff's earnings at rates ranging from 11.97% to 16.50%,
- In order to discount future values Dr. Borzilleri uses the current market price to purchase an annuity,
- Dr. Borzilleri grosses up his loss figures to account for the negative tax effect on the plaintiff.

Dr. Borzilleri's second estimate of loss is based on the following assumptions:

- Absent the incidents the plaintiff would have remained employed as a Sergeant with the DSP until his age 55,
- His base of earnings absent the incidents with the DSP is equal to \$81,626,
- Lost DSP Pension benefits have been valued as indicated by the DSP's Summary Plan Description of the plan,
- Absent the incidents after age 55 the plaintiff would have had started in the firearms industry with a base salary of \$55,000 per year and received a bonus equal to 10% of his base salary,

His earnings would have increased from \$55,000 per year to \$70,000 per year by January 1, 2026 and he would have still received a bonus equal to 10% of base salary,

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- Fringe Benefits absent the incidents after age 55 are estimated at a rate equal to 26.53% of earnings,
- Given the incidents the plaintiff will be unable to secure employment in the firearms industry,
- Given the Incidents he will be separated from his employment from the DSP by January 1, 2006.
- Given the incidents the plaintiff will secure alternate employment at a job paying \$32,250 per year by January 1, 2006,
- Fringe Benefits Given the Incidents are estimated at a rate equal to 15.0% of earnings,
- Absent and Given the Incidents the plaintiff will work to his ages 63 and 67, respectively,
- Taxes Absent and Given the Incidents are deducted from the plaintiff's earnings at rates ranging from 11.97% to 16.50%,
- In order to discount future values Dr. Borzilleri uses the current market price to purchase an annuity.
- Dr. Borzilleri grosses up his loss figures to account for the negative tax affect on the plaintiff.

We note that Dr. Borzilleri's estimate of the plaintiff's residual earning capacity given the incidents is based on the opinion of Jose Castro, Jr., MRC, LRC, LPC, CRC, RCC, ABDA, plaintiff's vocational consultant. According to Mr. Castro's October 28, 2005 report, if Mr. Foraker is separated from the DSP and unable to secure employment in the firearms industry, then he would still be able to secure alternate employment in positions including security guard, dispatcher, private detective/investigator, firearms expert/forensic science technicians, sales manufacturers representative, and surveillance system monitor. Mr. Castro indicates that these positions have annual earnings ranging from \$22,470 to \$33,486 per year. We note that the \$33,486 annual earnings figure is for the sales - manufacturers representative position with 1 year of experience.

Earnings Data from Dartnell's 30th Sales Force Compensation Survey

According to the above mentioned survey an entry level manufacturing sales representative would have earnings that range from \$36,200 to \$46,700 per year (1998 dollars). After adjusting 1998 earnings figures to 2006 dollars using the annual rate of increase in the average hourly earnings for workers in the private, non-farm sector of the economy (Economic Report of the President, February 2005), annual earnings range from \$45,564 to \$58,780 (2006 dollars). We note that a senior manufacturing sales representative (defined by Dartnell's as a representative having 3 years of experience or more) would have earnings that range from \$74,262 to \$97,925 per year (2006 dollars).

Analysis

We note that our estimates of loss assume that the plaintiff prevails on the issue of liability. We make no opinions regarding this issue.

We have not reviewed any documentation which indicates that the plaintiff will be separated from his employment with the DSP. Accordingly, our first estimate of the economic loss incurred by the plaintiff as a result of the alleged discrimination is zero (\$0).1

We have provided two alternate estimates of economic loss. In the first alternate estimate we have assumed, as indicated by Dr. Borzilleri, that absent the incidents the plaintiff would have voluntarily retired his position with the DSP by September 15, 2005 and secured alternate employment within the firearms industry. We have further assumed in this estimate that the plaintiff would have had annual earnings of \$55,000 in this position and receive a 10% bonus, or receive total compensation equal to \$60,000. As indicated in the Borzilleri report we have assumed that the plaintiff's total compensation will incrementally increase from this level to \$77,000 (\$70,000 base salary and a 10% bonus) by January 1, 2012.

In our first alternate estimate we have assumed that given the incidents the plaintiff will secure employment as a manufacturing sales representative, as indicated by Mr. Castro, with first year earnings equal to \$33,486. We have further assumed that the plaintiff's total compensation will increase incrementally and become commensurate with his projected earnings absent the incidents within 5 years, or by January 1, 2011. In this estimate there is no economic loss after that date.

In our second alternate estimate we have assumed that absent the incidents the plaintiff would have voluntarily retired his position with the DSP at his age 55, or by January 1, 2018. We have further assumed in this estimate that the plaintiff would then secure employment within the firearms industry. We have assumed that he would have had annual earnings of \$55,000 in this position and receive a 10% bonus, or receive total compensation equal to \$60,000.2 As indicated in the Borzilleri report we have assumed that the plaintiff's total compensation will incrementally increase from this level to \$77,000 (\$70,000 base salary and a 10% bonus) by January 1, 2026.

To estimate past earnings growth, we have been guided by the annual changes in the average hourly earnings for workers in the private, non-farm sector of the economy (Economic Report of the President, February 2005).

Earnings growth after 2006 was estimated to be 3.12% per year. This rate represents the average rate of change in the average hourly earnings for workers in the private non-farm sector of the economy from 1984 to 2004 (Economic Report of the President, February 2005).

¹ We reserve the right to amend this report, as necessary, upon receipt of additional information regarding the plaintiff's employment with the DSP.

² Given the incidents, alternate earnings as a manufacturers representative begin with first year earnings equal to \$33,486 and a complete catch-up within five years.

Future earnings are discounted to their present value in recognition that the plaintiff will receive the award in the present year and be able to invest this principal amount received. The average yield on high grade municipal bonds as of October 8, 2005, 4.60%, was used to estimate the return on the principal investment (Economic Indicators, October 2005).

Tables

Table 1 shows lost total compensation assuming absent the incidents the plaintiff would have secured alternate employment in the Firearms Industry by September 15, 2005 and a total compensation catch-up by January 1, 2011.

Table 2 shows lost total compensation assuming absent the incidents the plaintiff would have secured alternate employment in the Firearms Industry by January 1, 2018 and a total compensation catch-up by January 1, 2023.

Summary

As discussed above, the alleged economic loss to the plaintiff ranges from \$0 to \$82,241. We note that we hold the above opinion within a reasonable degree of economic certainty. If you have any questions or comments, please do not hesitate to contact us.

Sincerely,

The Center for Forensic Economic Studies

Jerome M. Staller, Ph.D.

Brian P. Sullivan, Ph.D.

Pia Di Girolamo, Ph.D.

Enclosure

JMS/BPS/PDG/fjm

In preparing our report we have relied upon the following documents:

- · Amended Complaint,
- Plaintiff's Answers to Defendants Interrogatories,
- The October 28, 2005 report of Thomas Borzilleri, Ph.D.,
- The October 28, 2005 report of Jose Castro, Jr., MRC, LRC, CRC, RCC, ABDA,
- The October 28, 2005 report of Bud Fini,
- Employer work records from Delaware State Police,
- The Summary Plan Description of the Delaware State Police Employees' Retirement System,

In addition to above, in preparing our report we have relied on the numerous professional and government publications cited therein.

Summary Tables

Christopher Foraker

Economic Loss Assuming Employment Absent the Incident in the Firearms Industry by 9/15/05 and a Total Compensation Catch-up by 1/1/11

Earnings Absent the Incident	\$341,359
less:	
Earnings Given the Incident	259,118
Total Economic Loss	\$82,241

Economic Loss Assuming Employment Absent the Incident in the Firearms Industry by 1/1/18 and a Total Compensation Catch-up by 1/1/23

Earnings Absent the Incident	\$270,327
less:	
Earnings Given the Incident	207,616
Total Economic Loss	\$62,711

Christopher Foraker

Table 1

Economic Loss Assuming that Absent the Incident the Plaintiff would have Secured Employment in the Firearms Industry and an Earnings Catchup by January 1, 2011

		Earnings	Earnings
Year	Age	Absent	Given
2005	43	17,545	9,711
2006	44	60,500	34,206
2007	45	62,952	42,842
2008	46	65,071	50,652
2009	47	66,882	57,692
2010	48	68,408	64,015
Earnings Abs	ent the Separ	ation	341,359
Earnings Give	n the Separa	ition	259,118
Total Earning	s Loss		82,241

Christopher Foraker

Table 2

Economic Loss Assuming that Absent the Incident the Plaintiff would have Secured Employment in the Firearms Industry by January 1, 2018 and a Catchup by January 1, 2023

		Earnings	Earnings
Year	Age	Absent	Given
2018	55	50,991	28,829
2019	56	52,774	35,825
2020	57	54,302	42,149
2021	58	55,594	47,848
2022	59	56,667	52,964
Earnings Absent the Separation			270,327
Earnings Given the Separation			207,616
Total Earning	62,711		